

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS, INC.	: Case No. 08-13555
	:
Debtor.	:
	:
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**LIMITED RESPONSE OF INTERWIND CORP.  
f/k/a SKYPOWER CORP. TO DEBTORS' SIXTH OMNIBUS  
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Interwind Corp. f/k/a SkyPower Corp.<sup>1</sup> ("Interwind"), through its undersigned counsel, hereby submits this limited response to the Debtors' Sixth Omnibus Objection to Claims (Amended and Superseded Claims) (the "Sixth Omnibus Objection") in order to preserve all its rights, including its right to an administrative expense claim, against Lehman Brothers Special Financing, Inc. ("LBSF"), and states as follows:

1. One of Interwind's claims against LBSF arises out of certain foreign exchange currency option transactions that were allowed to mature post-petition (the "Transactions") and were documented pursuant to individual confirmations dated September 11, 2007, each of which incorporated and were governed by the 1992 ISDA Master Agreement-Multicurrency-Cross Border.

2. Interwind has filed three proofs of claims in these proceedings in connection with the Transactions: (i) claim number 4879, a proof of an administrative expense claim, which asserts that the total unpaid net settlement amounts due and owing to Interwind by LBSF for the Transactions qualifies as an administrative expense under 11 U.S.C. §503(b)(1);

<sup>1</sup> SkyPower Corp., a debtor in a foreign proceeding under the Companies' Creditors Arrangement Act in Canada, changed its name to Interwind Corp. on November 23, 2009.

(ii) claim number 4878, a proof of claim filed in the event a court of competent jurisdiction rules that Interwind is not entitled to an administrative expense claim; and (iii) claim number 33430, which was intended to supersede claim number 4878 and also asserted a general unsecured claim only in the event a court of competent jurisdiction rules that Interwind is not entitled to an administrative expense claim.

3. On its face, the Sixth Omnibus Objection only seeks to expunge claim number 4878 because it has been superseded by claim number 33430. The Sixth Omnibus Objection does not seek any relief as to any other claim Interwind has filed against the Debtors, including claim number 4879, nor does it appear to object to Interwind's entitlement to an administrative expense claim for amounts due and owing for the Transaction. To the extent the relief described in this paragraph is the sole relief the Debtors request in the Sixth Omnibus Objection as to Interwind, Interwind does not oppose the Sixth Omnibus Objection.

4. Interwind expressly preserves all rights, claims, interests, remedies and defenses with respect to all claims it has filed against the Debtors (other than claim number 4878 for the reasons stated above) and such other rights, claims, interests, remedies and defenses that Interwind may now have or at any time hereafter may assert against the Debtors, or any other debtor, entity or person, and any property held by the Debtors or any such other debtor, entity or person.

Dated: April 30, 2010  
New York, New York

Respectfully Submitted,

DICKSTEIN SHAPIRO LLP

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